

FY 2018 and FY 2019 General Fund Revenue
for Budget Setting

and

Proposed JFAC Adjusted for FY 2019

January 18, 2018

Committee Members

Sen. Fred Martin
Co-Chairman

Sen. Shawn Keough

Sen. Steve Bair

Sen. Cliff Bayer

Sen. Dean Mortimer

Sen. Dan Johnson

Sen. Kelly Anthon

Sen. Grant Burgoyne

Sen. Mark Nye

Rep. Rick Youngblood
Co-Chairman

Rep. Joe Palmer

Rep. Gary Collins

Rep. Marcus Gibbs

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Rep. Steve Miller

Rep. Lance Clow

Rep. Elaine Smith

Rep. Mat Erpelding

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To the 64th Idaho Legislature, 2nd Regular Session:

We have completed making our overall assessment of Governor Otter's General Fund revenue projections for the fiscal years ended June 30, 2018, 2019, and 2020. Idaho's Constitution, Article VII, Section 11 requires balancing the state's appropriations and expenditures with its revenues. Accordingly, it is this Committee's role and mission to provide advice to you about the reasonableness of such revenue projections. The Committee reviewed and analyzed business, tax, financial data, and trends relating to the state's economy, and obtained testimony from economic, business, and industry experts regarding those aspects of the state's economy and revenues of which they have knowledge.

Governor Otter's General Fund revenue projections for FY 2018, FY 2019, and FY 2020 compared to the Committee's median projections are as follows in millions of dollars:

	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
Governor Otter's projections	\$ 3,630.9	\$ 3,823.1	\$ 3,995.1
Committee's median projections	\$ 3,637.2	\$ 3,840.2	\$ 4,032.1
Amount and percent over/(under)	\$6.3	\$17.1	\$37.0
Gov. projection	0.2%	0.4%	0.9%

Attachments 1 and 2 provide the detail for all eighteen committee members and three of the presenters.

After careful consideration of expert testimony from economists, business leaders, and industry spokesmen regarding the status of Idaho's current economy and the economic outlook for the next eighteen months, and careful review of the Governor's fiscal year 2018 and 2019 projections, we recommend to the Senate and House of Representatives Leadership and to the Co-Chairs of the Joint Finance-Appropriations Committee total General Fund Revenues available for appropriation to be **\$3,630.9** million dollars for fiscal year 2018 and **\$3,823.1** million dollars for fiscal year 2019.

Attachment 3 provides a historical comparison of projections and actual collections.

Respectfully,



FY 2018 General Fund Revenue for Budget-Setting

Option 1

Governor's and EORAC's Recommendation to Increase Revenue 5.3% above FY 2017 Actual Collections

Motion: For FY 2018, I move that the Joint Finance-Appropriations Committee adopt and use the Governor's and the Economic Outlook & Revenue Assessment Committee's recommended General Fund revenue projection of \$3,630,875,300 for the purpose of setting and modifying state agency budgets.

Option 2

Motion to Increase Revenue 5.9% above FY 2017 Actual Collections

Motion: For FY 2018, I move that the Joint Finance-Appropriations Committee adopt the General Fund revenue projection of \$3,650,875,300 for the purpose of setting and modifying state agency budgets.

FY 2019 General Fund Revenue for Budget-Setting

Governor's Recommendation and EORAC Increase of 5.3%

Motion: For FY 2019, I move that the Joint Finance-Appropriations Committee adopt and use the Governor's and Economic Outlook & Revenue Assessment Committee's recommended General Fund revenue projection of \$3,823,128,000, for the purpose of setting state agency budgets.



Joint Change in Employee Compensation Committee Idaho State Legislature

January 22, 2018

To: Members of the 64th Idaho Legislature, Second Regular Session

The Joint Change in Employee Compensation (CEC) Committee has completed its hearings and deliberations. The committee received many reports, including an overview of the statutory requirements of Idaho's compensation system and information from the Division of Human Resources, the Division of Financial Management, and the Legislative Services Office. In addition, the committee received written testimony from the public and verbal testimony from some agency directors. The committee also received information on the group healthcare plan and retirement system.

The CEC Committee recognizes that the goal of Idaho's total compensation system for state employees is to fund a competitive salary and benefit package that will attract qualified applicants to the work force, retain employees who have a commitment to public service excellence, motivate employees to maintain high standards of productivity, and reward employees for outstanding performance within the means reasonably available to the state. To that end, and in accordance with §67-5309C(4), Idaho Code, the CEC Committee offers the following recommendations to the Joint Finance-Appropriations Committee:

a) Market Related Changes Necessary to Address System-Wide Salary Structure

Adjustments: The compensation schedule should be shifted upwards by 3% at the minimum, policy, and maximum pay rates in all pay grades from FY 2018 to FY 2019 and the Legislature should fully fund that shift. The exception to the change is that the minimum wage would remain at \$7.25 per hour in pay grade D.

b) Market Related Changes to Address Specific Occupational Inequities: The state should maintain the job classifications that currently have a payline exception to address specific recruitment or retention issues, as recommended in the FY 2019 Change in Employee Compensation & Benefits Report from the Division of Human Resources.

c) Merit Increase Component: The Legislature should fund an ongoing three percent (3%) increase in personnel costs to provide a merit-based increase for state employees with flexibility allowed for agency heads and institution presidents in distribution of the increase.

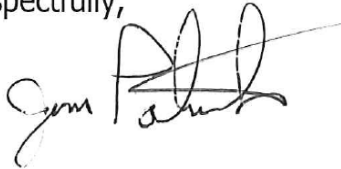
d) Changes to the Employee Benefit Package: The Legislature should accept the unanimous recommendations of the 2017 State Employee Group Insurance and Benefits Interim Committee as outlined in its final report (see attached).

The Legislature should transfer \$13,140,000 from the Employee Group Insurance Fund to the General Fund for FY 2019.

The CEC Committee does not recommend insurance premium holidays for FY 2019. The state should maintain its per benefit eligible full-time equivalent position appropriation amount from FY 2018 to FY 2019, and, in accordance with legal accounting practices, any balance(s) remaining in the Employee Group Insurance Fund which exceed FY 2019 Statewide Cost Allocation Program insurance internal service fund requirements and the actuarially required reserve at the end of FY 2019 should be placed in an escrow account(s), or like fund(s). The intended use of the funds should be for the development and funding of employee health savings accounts and/or for start-up costs of a self-funded health care model should the state choose to move in that direction. It is further the intent of this recommendation that should the state not develop a health savings account or not move to a self-funded insurance model, any money in the escrow account(s), or like fund(s), be transferred back to the Employee Group Insurance Fund for use in subsequent years.

If any member of the Legislature has questions about our deliberations, please contact us.

Respectfully,



Senator Jim Patrick, Co-chair



Representative Neil Anderson, Co-chair

Senator Jim Guthrie
Senator Fred Martin
Senator Todd Lakey
Senator Steve Thayn
Senator Mary Souza
Senator Antony Potts
Senator Janie Ward-Engelking
Senator Grant Burgoyne

Representative Stephen Hartgen
Representative Fred Wood
Representative Steven Harris
Representative James Holtzclaw
Representative Kelley Packer
Representative Eric Redman
Representative Phylis King
Representative Sue Chew

Proposed JFAC Adjusted for FY 2019

1) BENEFITS

Recommendation 1. For benefits, adopt the Governor's FY 2019 funding recommendation, which is a \$1,450 decrease for health insurance per eligible full-time FTP and includes a two-month employee and employer premium holiday, changes in variable benefits, and fund shifts by agency. This includes a decrease of **\$13,429,400** from the General Fund, a decrease of **\$9,444,300** from dedicated funds, and a decrease of **\$4,278,800** from federal funds, for a total decrease of **\$27,152,500**. (pages 13, 14, and 15)

Recommendation 1

	General	Dedicated	Federal	Total
Health Ins.	(\$14,194,500)	(\$10,163,300)	(\$4,500,000)	(\$28,857,800)
Variable	769,900	714,200	221,200	1,705,300
Fund Shifts	(4,800)	4,800		
Total	(\$13,429,400)	(\$9,444,300)	(\$4,278,800)	(\$27,152,500)

Recommendation 2. For benefits, adopt the Change in Employee Compensation Committee's FY 2019 funding recommendation to maintain the current appropriated amount for health insurance per eligible full-time FTP, and include the Governor's recommendation for changes in variable benefits and fund shifts by agency, which total an increase of **\$765,100** from the General Fund, an increase of **\$719,000** from dedicated funds, and an increase of **\$221,200** from federal funds, for a total increase of **\$1,705,300**. (pages 14 and 15)

Recommendation 2

	General	Dedicated	Federal	Total
Variable	769,900	714,200	221,200	1,705,300
Fund Shifts	(4,800)	4,800		
Total	\$765,100	\$719,000	\$221,200	\$1,705,300

Proposed JFAC Adjusted for FY 2019

2) INFLATIONARY ADJUSTMENTS

Do not include the agency's request or the Governor's recommendation for funding for inflationary adjustments in the JFAC Adjusted. Committee members may, at their discretion, add funding in their motions on a case-by-case basis. (page 16)

3) REPLACEMENT ITEMS

Do not include the agency's request or the Governor's recommendation for one-time funding for replacement operating expenditures and capital outlay. Committee members may, at their discretion, add funding in their motions on a case-by-case basis. (page 17)

4) STATEWIDE COST ALLOCATION (SWCAP):

Include the Governor's FY 2019 recommendation adjusting Attorney General fees, State Controller fees, State Treasurer fees, Legislative Audit costs, and risk management costs, for an increase of **\$808,400** from the General Fund, **\$417,800** from dedicated funds, and **\$282,700** from federal funds, for a total of **\$1,508,900**. (page 18)

Proposed JFAC Adjusted for FY 2019

5) ANNUALIZATIONS

Include the Governor's FY 2019 recommendations for statewide elected official's salary increases and adjustments to the Department of Health and Welfare, the Department of Correction, the Judicial Branch, and Self-Governing Agencies in the amount of **\$4,454,100** from the General Fund, **\$109,900** from dedicated funds, and **\$9,439,300** from federal funds for total of **\$14,003,300**. (page 19)

6) CHANGE IN EMPLOYEE COMPENSATION (CEC)

For FY 2019, include the Governor's and the CEC Committee's recommendation for a 3% pay increase for permanent employees of state agencies, institutions, and the Idaho Bureau of Education Services for the Deaf and the Blind to provide a merit-based increase with flexibility allowed for agency heads and institution presidents to distribute the increase. Also, include funding to move the compensation schedule upwards by 3% at the minimum, policy, and maximum pay rates in all pay grades and funding for the ongoing CEC fund shifts that are recommended by the Governor. The exception to the change is that the minimum wage would remain at \$7.25 per hour in pay grade D. This includes **\$19,588,700** from the General Fund, **\$14,271,400** from dedicated funds, and **\$6,336,700** from federal funds for a total of **\$40,196,800**. (pages 20, 21, and 22)

	General	Dedicated	Federal	Total
Permanent Employees	\$19,382,400	\$14,272,400	\$6,286,900	\$39,941,700
Schedule Move	88,000	87,700	50,300	226,000
Fund Shifts	118,300	(88,700)	(500)	29,100
Total	\$19,588,700	\$14,271,400	\$6,336,700	\$40,196,800

Proposed JFAC Adjusted for FY 2019

7) 3% BASE SALARY INCREASE FOR CLASSIFIED STAFF & ADMINISTRATORS IN PUBLIC SCHOOLS

Include the Governor's FY 2019 recommendation for a 3% pay increase for classified employees and administrators in the amount of **\$7,021,100** from

8) NONDISCRETIONARY ADJUSTMENT

Include Governor's FY 2019 nondiscretionary adjustment recommendations for Public Schools, enrollment workload adjustment (EWA) for College and Universities and Community Colleges, and caseload, utilization, and federal match rate adjustments in Health & Welfare and Medicaid for an increase of **\$111,682,900** from the General Fund, a decrease of **\$910,000** from dedicated funds, and an increase of **\$94,128,500** from federal funds for total of **\$204,901,400**. (pages 12 and

	General	Dedicated	Federal	Total
Public Schools	\$68,977,800	(\$910,000)		\$68,067,800
College & Univ.	3,239,400			3,239,400
Comm. Colleges	795,300			795,300
Health & Welfare	672,200		(35,900)	636,300
Div. of Medicaid	37,998,200		94,164,400	
Total	\$111,682,900	(\$910,000)	\$94,128,500	\$204,901,400

9) ENDOWMENT ADJUSTMENT:

Include the Governor's FY 2019 recommendation for changes in spending in the Endowment Funds for Public Schools, College and Universities, and the Department of Health and Welfare resulting in a decrease of **\$3,651,500** from the General Fund and an increase of **\$4,005,900** from dedicated funds for total of **\$354,400**. (page 25)

FY 2019 Governor's Recommendation, Nondiscretionary Adjustments

Department	Division	Program	Statutory, Title 33	General Fund
Public School Support	Administrators	Administrators	Enrollment Increase	404,100
	Teachers	Teachers	Career Ladder, \$41.7M; Enrollment, \$0.8M	42,491,100
	Operations	Operations	Pupil Transportation, \$2.3M; Enrollment \$10.2M	12,447,000
	Children's Programs	Children's Division	Advacned Opportunities, \$8.0M; IDLA, \$0.7M	8,666,500
	Facilities	Facilities	Bond Levy, \$3.1M; Charter Facilities, \$1.8M	4,969,100
	Agricultural Research & Extension Service			68,977,800
	Agricultural Research & Extension Service			
	College and Universities	Boise State University	Enrollment Workload Adjustment (EWA)	3,092,000
		Idaho State University	Enrollment Workload Adjustment (EWA)	568,300
		University of Idaho	Enrollment Workload Adjustment (EWA)	(347,300)
Health and Welfare, Department of		Lewis-Clark State College	Enrollment Workload Adjustment (EWA)	(73,600)
				3,239,400
	Community Colleges	College of Southern Idaho	Enrollment Workload Adjustment (EWA)	(99,000)
		College of Western Idaho	Enrollment Workload Adjustment (EWA)	1,293,900
		North Idaho College	Enrollment Workload Adjustment (EWA)	(399,600)
				795,300
	Child Welfare	Foster & Assistance Payments	Federal Medicaid Assistance Percentage (FMAP)	18,200
	Developmentally Disabled, Services for	Southwest Idaho Treatment Cen	Federal Medicaid Assistance Percentage (FMAP)	10,100
	Medicaid, Division of	Coordinated Medicaid Plan	Cost-Based Pricing, \$8.6M; Caseload, \$20.8M	6,384,900
		Enhanced Medicaid Plan	Utilization, \$5.8M; FMAP Adjustment, \$2.7M; and	20,498,500
	Basic Medicaid Plan	Mandatory Pricing, \$0.16M total	11,114,800	
			37,998,200	
Psychiatric Hospitalization	State Hospital South	Federal Medicaid Assistance Percentage (FMAP)	7,600	
Welfare, Division of	Benefit Payments	Aid to Aged, Blind, and Disabled (AABD)	636,300	
			\$ 111,682,900	

FY 2019 Gov Rec Health Insurance Adjustments

	General	Dedicated	Federal	Total
1 Education				
Public School Support	(207,700)			(207,700)
Agricultural Research & Extension Service	(464,500)			(464,500)
College and Universities	(3,857,600)	(2,906,200)		(6,763,800)
Community Colleges	(542,700)	(4,900)		(547,600)
Education, Office of the State Board of	(36,000)	(5,100)	(300)	(41,400)
Health Education Programs	(35,500)	(2,000)		(37,500)
Career Technical Education	(817,600)		(15,300)	(832,900)
Idaho Public Television	(18,900)	(69,900)		(88,800)
Special Programs	(61,600)		(300)	(61,900)
Superintendent of Public Instruction	(101,600)	(34,800)	(69,900)	(206,300)
Vocational Rehabilitation	(48,200)	(1,300)	(171,800)	(221,300)
Total Education	(6,191,900)	(3,024,200)	(257,600)	(9,473,700)
2 Health and Human Services				
Catastrophic Health Care Program				
Health and Welfare, Department of	(1,652,000)	(276,800)	(1,818,700)	(3,747,500)
Medicaid, Division of	(116,900)		(176,100)	(293,000)
Public Health Districts	(169,400)	(5,900)		(175,300)
State Independent Living Council	(2,500)	(3,300)		(5,800)
Total Health and Human Services	(1,940,800)	(286,000)	(1,994,800)	(4,221,600)
3 Law and Justice				
Correction, Department of	(2,642,400)	(261,300)	(16,000)	(2,919,700)
Judicial Branch	(392,300)	(103,200)	(4,400)	(499,900)
Juvenile Corrections, Department of	(589,700)	(2,900)	(6,200)	(598,800)
Police, Idaho State	(336,400)	(486,900)	(30,100)	(853,400)
Total Law and Justice	(3,960,800)	(854,300)	(56,700)	(4,871,800)
4 Natural Resources				
Environmental Quality, Department of	(250,500)	(105,900)	(201,000)	(557,400)
Fish and Game, Department of		(526,200)	(369,800)	(896,000)
Land, Board of Commissioners	(76,800)	(364,900)	(17,500)	(459,200)
Parks and Recreation, Department of	(54,400)	(181,100)	(18,400)	(253,900)
Water Resources, Department of	(165,400)	(57,500)	(7,800)	(230,700)
Total Natural Resources	(547,100)	(1,235,600)	(614,500)	(2,397,200)
5 Economic Development				
Agriculture, Department of	(120,000)	(373,200)	(14,500)	(507,700)
Commerce, Department of	(40,700)	(15,600)	(6,000)	(62,300)
Finance, Department of		(95,700)		(95,700)
Industrial Commission		(200,300)		(200,300)
Insurance, Department of		(106,200)	(5,600)	(111,800)
Labor, Department of	(5,800)	(96,100)	(657,000)	(758,900)
Public Utilities Commission		(71,400)	(4,700)	(76,100)
Self-Governing Agencies	(150,000)	(746,900)	(205,400)	(1,102,300)
Transportation Department, Idaho		(2,137,200)	(250,400)	(2,387,600)
Total Economic Development	(316,500)	(3,842,600)	(1,143,600)	(5,302,700)
6 General Government				
Administration, Department of	(30,800)	(171,300)		(202,100)
Administration, Department of				
Permanent Building Fund				
Attorney General	(284,300)	(6,800)	(11,100)	(302,200)
State Controller	(63,000)	(76,100)		(139,100)
Governor, Office of the	(170,700)	(523,700)	(421,700)	(1,116,100)
Legislative Branch	(82,700)	(23,200)		(105,900)
Lieutenant Governor	(2,900)			(2,900)
Revenue and Taxation, Department of	(550,500)	(94,300)		(644,800)
Secretary of State	(41,400)			(41,400)
State Treasurer	(11,100)	(25,200)		(36,300)
Total General Government	(1,237,400)	(920,600)	(432,800)	(2,590,800)
Report Total:	(14,194,500)	(10,163,300)	(4,500,000)	(28,857,800)

FY 2019 Gov Rec Variable Benefits Adjustments

	General	Dedicated	Federal	Total
1 Education				
Public School Support	9,800			9,800
Agricultural Research & Extension Service	37,400			37,400
College and Universities	309,500	243,200		552,700
Community Colleges	17,700	100		17,800
Education, Office of the State Board of	1,900	200		2,100
Health Education Programs	3,700	200		3,900
Career Technical Education	28,700		400	29,100
Idaho Public Television	1,000	2,500		3,500
Special Programs	4,900			4,900
Superintendent of Public Instruction	5,400	1,800	2,400	9,600
Vocational Rehabilitation	900		3,000	3,900
Total Education	420,900	248,000	5,800	674,700
2 Health and Human Services				
Catastrophic Health Care Program				
Health and Welfare, Department of	83,000	27,200	90,800	201,000
Medicaid, Division of	6,300		9,400	15,700
Public Health Districts	5,700	300		6,000
State Independent Living Council	100	100		200
Total Health and Human Services	95,100	27,600	100,200	222,900
3 Law and Justice				
Correction, Department of	92,800	8,900	600	102,300
Judicial Branch	49,800	3,300	100	53,200
Juvenile Corrections, Department of	16,700	100	200	17,000
Police, Idaho State	16,100	21,000	2,500	39,600
Total Law and Justice	175,400	33,300	3,400	212,100
4 Natural Resources				
Environmental Quality, Department of	9,900	3,900	7,900	21,700
Fish and Game, Department of		19,500	14,200	33,700
Land, Board of Commissioners	3,000	15,700	700	19,400
Parks and Recreation, Department of	1,300	5,300	500	7,100
Water Resources, Department of	1,700	500	100	2,300
Total Natural Resources	15,900	44,900	23,400	84,200
5 Economic Development				
Agriculture, Department of	4,000	6,100	300	10,400
Commerce, Department of	1,800	500	200	2,500
Finance, Department of		4,000		4,000
Industrial Commission		5,000		5,000
Insurance, Department of		3,500	100	3,600
Labor, Department of	100	2,200	13,100	15,400
Public Utilities Commission		5,000	300	5,300
Self-Governing Agencies	6,300	39,600	13,800	59,700
Transportation Department, Idaho		271,400	32,200	303,600
Total Economic Development	12,200	337,300	60,000	409,500
6 General Government				
Administration, Department of	500	3,400		3,900
Administration, Department of				
Permanent Building Fund				
Attorney General	16,600	100	400	17,100
State Controller	1,600	2,100		3,700
Governor, Office of the	13,400	13,300	28,000	54,700
Legislative Branch	3,600	700		4,300
Lieutenant Governor	100			100
Revenue and Taxation, Department of	13,400	2,400		15,800
Secretary of State	700			700
State Treasurer	500	1,100		1,600
Total General Government	50,400	23,100	28,400	101,900
Report Total:	769,900	714,200	221,200	1,705,300

FY 2019 Gov Rec Fund Shifts for Benefits

	General	Dedicated	Federal	Total
1 Education				
Public School Support				
Agricultural Research & Extension Service				
College and Universities				
Community Colleges	(4,800)	4,800		
Education, Office of the State Board of				
Health Education Programs				
Career Technical Education				
Idaho Public Television				
Special Programs				
Superintendent of Public Instruction				
Vocational Rehabilitation				
Total Education	(4,800)	4,800		
2 Health and Human Services				
Catastrophic Health Care Program				
Health and Welfare, Department of				
Medicaid, Division of				
Public Health Districts				
State Independent Living Council				
Total Health and Human Services				
3 Law and Justice				
Correction, Department of				
Judicial Branch				
Juvenile Corrections, Department of				
Police, Idaho State				
Total Law and Justice				
4 Natural Resources				
Environmental Quality, Department of				
Fish and Game, Department of				
Land, Board of Commissioners				
Parks and Recreation, Department of				
Water Resources, Department of				
Total Natural Resources				
5 Economic Development				
Agriculture, Department of				
Commerce, Department of				
Finance, Department of				
Industrial Commission				
Insurance, Department of				
Labor, Department of				
Public Utilities Commission				
Self-Governing Agencies				
Transportation Department, Idaho				
Total Economic Development				
6 General Government				
Administration, Department of				
Administration, Department of				
Permanent Building Fund				
Attorney General				
State Controller				
Governor, Office of the				
Legislative Branch				
Lieutenant Governor				
Revenue and Taxation, Department of				
Secretary of State				
State Treasurer				
Total General Government				
Report Total:	(4,800)	4,800		

FY 2019 Gov Rec Inflationary Adjustments

	General	Dedicated	Federal	Total
1 Education				
Public School Support				
Agricultural Research & Extension Service				
College and Universities		1,332,400		1,332,400
Community Colleges				
Education, Office of the State Board of	4,000			4,000
Health Education Programs	559,100			559,100
Career Technical Education				
Idaho Public Television				
Special Programs				
Superintendent of Public Instruction				
Vocational Rehabilitation	3,100		11,400	14,500
Total Education	566,200	1,332,400	11,400	1,910,000
2 Health and Human Services				
Catastrophic Health Care Program				
Health and Welfare, Department of	124,000			124,000
Medicaid, Division of				
Public Health Districts	8,600			8,600
State Independent Living Council	700			700
Total Health and Human Services	133,300			133,300
3 Law and Justice				
Correction, Department of	251,000	10,300		261,300
Judicial Branch				
Juvenile Corrections, Department of				
Police, Idaho State	500			500
Total Law and Justice	251,500	10,300		261,800
4 Natural Resources				
Environmental Quality, Department of				
Fish and Game, Department of				
Land, Board of Commissioners	3,600	20,400		24,000
Parks and Recreation, Department of				
Water Resources, Department of	46,000	34,500	13,200	93,700
Total Natural Resources	49,600	54,900	13,200	117,700
5 Economic Development				
Agriculture, Department of	400	200	100	700
Commerce, Department of				
Finance, Department of				
Industrial Commission				
Insurance, Department of				
Labor, Department of				
Public Utilities Commission		9,800		9,800
Self-Governing Agencies	21,200	401,500	200	422,900
Transportation Department, Idaho				
Total Economic Development	21,600	411,500	300	433,400
6 General Government				
Administration, Department of				
Administration, Department of				
Permanent Building Fund				
Attorney General				
State Controller				
Governor, Office of the	200	119,900		120,100
Legislative Branch				
Lieutenant Governor				
Revenue and Taxation, Department of	500			500
Secretary of State				
State Treasurer				
Total General Government	700	119,900		120,600
Report Total:	1,022,900	1,929,000	24,900	2,976,800

FY 2019 Gov Rec Replacment Items

	General	Dedicated	Federal	Total
1 Education				
Public School Support	178,100			178,100
Agricultural Research & Extension Service	127,900			127,900
College and Universities		3,182,200		3,182,200
Community Colleges				
Education, Office of the State Board of	14,400			14,400
Health Education Programs				
Career Technical Education	22,700			22,700
Idaho Public Television	500,000	155,000	266,300	921,300
Special Programs				
Superintendent of Public Instruction	59,100	61,800	20,400	141,300
Vocational Rehabilitation	23,300		80,600	103,900
Total Education	925,500	3,399,000	367,300	4,691,800
2 Health and Human Services				
Catastrophic Health Care Program				
Health and Welfare, Department of	1,743,400	302,800	1,305,400	3,351,600
Medicaid, Division of				
Public Health Districts				
State Independent Living Council				
Total Health and Human Services	1,743,400	302,800	1,305,400	3,351,600
3 Law and Justice				
Correction, Department of	3,746,400	1,217,100		4,963,500
Judicial Branch				
Juvenile Corrections, Department of		424,100		424,100
Police, Idaho State	2,966,600	1,656,800	145,800	4,769,200
Total Law and Justice	6,713,000	3,298,000	145,800	10,156,800
4 Natural Resources				
Environmental Quality, Department of	272,700	50,600	297,300	620,600
Fish and Game, Department of		4,056,600	543,500	4,600,100
Land, Board of Commissioners	104,700	1,494,000		1,598,700
Parks and Recreation, Department of	865,000	2,703,700	493,000	4,061,700
Water Resources, Department of	392,200			392,200
Total Natural Resources	1,634,600	8,304,900	1,333,800	11,273,300
5 Economic Development				
Agriculture, Department of	35,400	989,300		1,024,700
Commerce, Department of	6,800	2,300		9,100
Finance, Department of		145,300		145,300
Industrial Commission		123,200		123,200
Insurance, Department of		535,300		535,300
Labor, Department of		505,900		505,900
Public Utilities Commission		91,900		91,900
Self-Governing Agencies	183,000	1,045,900	193,000	1,421,900
Transportation Department, Idaho		21,073,700		21,073,700
Total Economic Development	225,200	24,512,800	193,000	24,931,000
6 General Government				
Administration, Department of		64,700		64,700
Administration, Department of				
Permanent Building Fund		55,657,800		55,657,800
Attorney General	283,500		8,200	291,700
State Controller	27,300	33,000		60,300
Governor, Office of the	304,000	980,000		1,284,000
Legislative Branch	8,300	6,000		14,300
Lieutenant Governor				
Revenue and Taxation, Department of	332,300	94,300		426,600
Secretary of State				
State Treasurer				
Total General Government	955,400	56,835,800	8,200	57,799,400
Report Total:	12,197,100	96,653,300	3,353,500	112,203,900

FY 2019 Statewide Cost Allocation

	General	Dedicated	Federal	Total
1 Education				
Public School Support				
Agricultural Research & Extension Service				
College and Universities	243,000			243,000
Community Colleges				
Education, Office of the State Board of	(45,800)	600		(45,200)
Health Education Programs				
Career Technical Education	2,700		(1,000)	1,700
Idaho Public Television	(5,100)			(5,100)
Special Programs				
Superintendent of Public Instruction	1,200	(1,200)		
Vocational Rehabilitation	2,100		7,800	9,900
Total Education	198,100	(600)	6,800	204,300
2 Health and Human Services				
Catastrophic Health Care Program	(300)			(300)
Health and Welfare, Department of	234,000		223,400	457,400
Medicaid, Division of	(2,300)		(2,400)	(4,700)
Public Health Districts	6,700			6,700
State Independent Living Council				
Total Health and Human Services	238,100		221,000	459,100
3 Law and Justice				
Correction, Department of	(99,500)	(9,300)		(108,800)
Judicial Branch	7,600			7,600
Juvenile Corrections, Department of	25,600	(300)		25,300
Police, Idaho State	52,500	127,100	(1,800)	177,800
Total Law and Justice	(13,800)	117,500	(1,800)	101,900
4 Natural Resources				
Environmental Quality, Department of	98,800	(4,600)	(4,700)	89,500
Fish and Game, Department of		14,400	10,700	25,100
Land, Board of Commissioners	6,400	54,100		60,500
Parks and Recreation, Department of	(5,600)	(10,900)		(16,500)
Water Resources, Department of	96,900	3,600		100,500
Total Natural Resources	196,500	56,600	6,000	259,100
5 Economic Development				
Agriculture, Department of	34,900	7,900		42,800
Commerce, Department of	4,300	1,600	400	6,300
Finance, Department of		63,600		63,600
Industrial Commission		16,900		16,900
Insurance, Department of		128,200		128,200
Labor, Department of		4,900	55,500	60,400
Public Utilities Commission		49,700		49,700
Self-Governing Agencies	(18,500)	24,200	10,200	15,900
Transportation Department, Idaho		(165,000)		(165,000)
Total Economic Development	20,700	132,000	66,100	218,800
6 General Government				
Administration, Department of	(100)	33,700		33,600
Administration, Department of				
Permanent Building Fund				
Attorney General	4,400			4,400
State Controller	6,000	400		6,400
Governor, Office of the	(6,500)	46,800	(15,400)	24,900
Legislative Branch	1,200	200		1,400
Lieutenant Governor				
Revenue and Taxation, Department of	157,800	29,200		187,000
Secretary of State	5,600			5,600
State Treasurer	400	2,000		2,400
Total General Government	168,800	112,300	(15,400)	265,700
Report Total:	808,400	417,800	282,700	1,508,900

FY 2019 Gov Rec Annualizations

	General	Dedicated	Federal	Total
1 Education				
Public School Support				
Agricultural Research & Extension Service				
College and Universities				
Community Colleges				
Education, Office of the State Board of				
Health Education Programs				
Career Technical Education				
Idaho Public Television				
Special Programs				
Superintendent of Public Instruction	1,000			1,000
Vocational Rehabilitation				
Total Education	1,000			1,000
2 Health and Human Services				
Catastrophic Health Care Program				
Health and Welfare, Department of	392,100		346,900	739,000
Medicaid, Division of	3,688,600		9,092,400	12,781,000
Public Health Districts				
State Independent Living Council				
Total Health and Human Services	4,080,700		9,439,300	13,520,000
3 Law and Justice				
Correction, Department of	14,800	69,300		84,100
Judicial Branch	39,600			39,600
Juvenile Corrections, Department of				
Police, Idaho State				
Total Law and Justice	54,400	69,300		123,700
4 Natural Resources				
Environmental Quality, Department of				
Fish and Game, Department of				
Land, Board of Commissioners				
Parks and Recreation, Department of				
Water Resources, Department of				
Total Natural Resources				
5 Economic Development				
Agriculture, Department of				
Commerce, Department of				
Finance, Department of				
Industrial Commission				
Insurance, Department of				
Labor, Department of				
Public Utilities Commission				
Self-Governing Agencies	313,500	40,600		354,100
Transportation Department, Idaho				
Total Economic Development	313,500	40,600		354,100
6 General Government				
Administration, Department of				
Administration, Department of				
Permanent Building Fund				
Attorney General				
State Controller	1,000			1,000
Governor, Office of the	1,100			1,100
Legislative Branch				
Lieutenant Governor	400			400
Revenue and Taxation, Department of				
Secretary of State	1,000			1,000
State Treasurer	1,000			1,000
Total General Government	4,500			4,500
Report Total:	4,454,100	109,900	9,439,300	14,003,300

FY 2019 Gov Rec CEC for State Employees

	General	Dedicated	Federal	Total
1 Education				
Public School Support	92,800			92,800
Agricultural Research & Extension Service	694,000			694,000
College and Universities	6,348,500	4,803,700		11,152,200
Community Colleges	760,100	6,600		766,700
Education, Office of the State Board of	64,900	10,300	4,000	79,200
Health Education Programs	79,200	4,700		83,900
Career Technical Education	1,052,600		20,200	1,072,800
Idaho Public Television	32,100	79,000		111,100
Special Programs	96,100		500	96,600
Superintendent of Public Instruction	160,500	56,300	129,400	346,200
Vocational Rehabilitation	60,800	1,700	200,900	263,400
Total Education	9,441,600	4,962,300	355,000	14,758,900
2 Health and Human Services				
Catastrophic Health Care Program				
Health and Welfare, Department of	2,135,100	460,500	2,372,200	4,967,800
Medicaid, Division of	161,700		243,700	405,400
Public Health Districts	195,500	10,400		205,900
State Independent Living Council	2,800	6,600		9,400
Total Health and Human Services	2,495,100	477,500	2,615,900	5,588,500
3 Law and Justice				
Correction, Department of	2,979,200	304,900	20,400	3,304,500
Judicial Branch	297,800	194,100	5,300	497,200
Juvenile Corrections, Department of	646,800	2,600	8,000	657,400
Police, Idaho State	533,400	614,900	91,000	1,239,300
Total Law and Justice	4,457,200	1,116,500	124,700	5,698,400
4 Natural Resources				
Environmental Quality, Department of	367,400	150,200	293,200	810,800
Fish and Game, Department of		673,900	473,700	1,147,600
Land, Board of Commissioners	95,600	510,500	33,300	639,400
Parks and Recreation, Department of	54,800	170,400	19,600	244,800
Water Resources, Department of	230,300	87,300	12,700	330,300
Total Natural Resources	748,100	1,592,300	832,500	3,172,900
5 Economic Development				
Agriculture, Department of	162,000	352,700	50,600	565,300
Commerce, Department of	63,300	20,200	10,100	93,600
Finance, Department of		166,000		166,000
Industrial Commission		231,000		231,000
Insurance, Department of		142,000	6,300	148,300
Labor, Department of	6,700	217,900	1,093,100	1,317,700
Public Utilities Commission		99,500	6,300	105,800
Self-Governing Agencies	205,700	868,700	224,200	1,298,600
Transportation Department, Idaho		2,916,700	352,500	3,269,200
Total Economic Development	437,700	5,014,700	1,743,100	7,195,500
6 General Government				
Administration, Department of	36,600	234,200		270,800
Administration, Department of				
Permanent Building Fund				
Attorney General	528,900	5,800	20,900	555,600
State Controller	91,100	122,100		213,200
Governor, Office of the	286,000	556,600	594,800	1,437,400
Legislative Branch	150,300	38,400		188,700
Lieutenant Governor	2,300			2,300
Revenue and Taxation, Department of	637,600	111,900		749,500
Secretary of State	50,100			50,100
State Treasurer	19,800	40,100		59,900
Total General Government	1,802,700	1,109,100	615,700	3,527,500
Report Total:	19,382,400	14,272,400	6,286,900	39,941,700

FY 2019 Gov Rec for Pay Schedule Move

	General	Dedicated	Federal	Total
1 Education				
Public School Support				
Agricultural Research & Extension Service				
College and Universities	10,300	8,000		18,300
Community Colleges				
Education, Office of the State Board of				
Health Education Programs				
Career Technical Education				
Idaho Public Television		400		400
Special Programs				
Superintendent of Public Instruction				
Vocational Rehabilitation	1,500		6,200	7,700
Total Education	11,800	8,400	6,200	26,400
2 Health and Human Services				
Catastrophic Health Care Program				
Health and Welfare, Department of	16,200	3,800	3,600	23,600
Medicaid, Division of	5,100		1,000	6,100
Public Health Districts	800			800
State Independent Living Council				
Total Health and Human Services	22,100	3,800	4,600	30,500
3 Law and Justice				
Correction, Department of	9,800	900		10,700
Judicial Branch				
Juvenile Corrections, Department of				
Police, Idaho State	5,400	35,800		41,200
Total Law and Justice	15,200	36,700		51,900
4 Natural Resources				
Environmental Quality, Department of	100	1,700	600	2,400
Fish and Game, Department of		7,900	18,700	26,600
Land, Board of Commissioners				
Parks and Recreation, Department of				
Water Resources, Department of				
Total Natural Resources	100	9,600	19,300	29,000
5 Economic Development				
Agriculture, Department of				
Commerce, Department of				
Finance, Department of				
Industrial Commission				
Insurance, Department of				
Labor, Department of		1,400	20,200	21,600
Public Utilities Commission		3,500		3,500
Self-Governing Agencies		11,000		11,000
Transportation Department, Idaho				
Total Economic Development		15,900	20,200	36,100
6 General Government				
Administration, Department of		800		800
Administration, Department of				
Permanent Building Fund				
Attorney General				
State Controller				
Governor, Office of the		6,200		6,200
Legislative Branch				
Lieutenant Governor				
Revenue and Taxation, Department of	38,800	6,300		45,100
Secretary of State				
State Treasurer				
Total General Government	38,800	13,300		52,100
Report Total:	88,000	87,700	50,300	226,000

FY 2019 Gov Rec for CEC Fund Shifts

	General	Dedicated	Federal	Total
1 Education				
Public School Support				
Agricultural Research & Extension Service				
College and Universities				
Community Colleges	6,600	(6,600)		
Education, Office of the State Board of				
Health Education Programs				
Career Technical Education				
Idaho Public Television	79,000	(79,000)		
Special Programs				
Superintendent of Public Instruction				
Vocational Rehabilitation				
Total Education	85,600	(85,600)		
2 Health and Human Services				
Catastrophic Health Care Program				
Health and Welfare, Department of				
Medicaid, Division of				
Public Health Districts				
State Independent Living Council				
Total Health and Human Services				
3 Law and Justice				
Correction, Department of				
Judicial Branch				
Juvenile Corrections, Department of				
Police, Idaho State				
Total Law and Justice				
4 Natural Resources				
Environmental Quality, Department of	29,100			29,100
Fish and Game, Department of				
Land, Board of Commissioners				
Parks and Recreation, Department of				
Water Resources, Department of				
Total Natural Resources	29,100			29,100
5 Economic Development				
Agriculture, Department of				
Commerce, Department of				
Finance, Department of				
Industrial Commission				
Insurance, Department of				
Labor, Department of				
Public Utilities Commission				
Self-Governing Agencies	3,600	(3,100)	(500)	
Transportation Department, Idaho				
Total Economic Development	3,600	(3,100)	(500)	
6 General Government				
Administration, Department of				
Administration, Department of				
Permanent Building Fund				
Attorney General				
State Controller				
Governor, Office of the				
Legislative Branch				
Lieutenant Governor				
Revenue and Taxation, Department of				
Secretary of State				
State Treasurer				
Total General Government				
Report Total:	118,300	(88,700)	(500)	29,100

FY 2019 3% CEC for Public Schools

	General	Dedicated	Federal	Total
1 Education				
Public School Support	7,021,100			7,021,100
Agricultural Research & Extension Service				
College and Universities				
Community Colleges				
Education, Office of the State Board of				
Health Education Programs				
Career Technical Education				
Idaho Public Television				
Special Programs				
Superintendent of Public Instruction				
Vocational Rehabilitation				
Total Education	7,021,100			7,021,100
2 Health and Human Services				
Catastrophic Health Care Program				
Health and Welfare, Department of				
Medicaid, Division of				
Public Health Districts				
State Independent Living Council				
Total Health and Human Services				
3 Law and Justice				
Correction, Department of				
Judicial Branch				
Juvenile Corrections, Department of				
Police, Idaho State				
Total Law and Justice				
4 Natural Resources				
Environmental Quality, Department of				
Fish and Game, Department of				
Land, Board of Commissioners				
Parks and Recreation, Department of				
Water Resources, Department of				
Total Natural Resources				
5 Economic Development				
Agriculture, Department of				
Commerce, Department of				
Finance, Department of				
Industrial Commission				
Insurance, Department of				
Labor, Department of				
Public Utilities Commission				
Self-Governing Agencies				
Transportation Department, Idaho				
Total Economic Development				
6 General Government				
Administration, Department of				
Administration, Department of				
Permanent Building Fund				
Attorney General				
State Controller				
Governor, Office of the				
Legislative Branch				
Lieutenant Governor				
Revenue and Taxation, Department of				
Secretary of State				
State Treasurer				
Total General Government				
Report Total:	7,021,100			7,021,100

FY 2019 Gov Rec Nondiscretionary Adjustments

	General	Dedicated	Federal	Total
1 Education				
Public School Support	68,977,800	(910,000)		68,067,800
Agricultural Research & Extension Service				
College and Universities	3,239,400			3,239,400
Community Colleges	795,300			795,300
Education, Office of the State Board of				
Health Education Programs				
Career Technical Education				
Idaho Public Television				
Special Programs				
Superintendent of Public Instruction				
Vocational Rehabilitation				
Total Education	73,012,500	(910,000)		72,102,500
2 Health and Human Services				
Catastrophic Health Care Program				
Health and Welfare, Department of	672,200		(35,900)	636,300
Medicaid, Division of	37,998,200		94,164,400	132,162,600
Public Health Districts				
State Independent Living Council				
Total Health and Human Services	38,670,400		94,128,500	132,798,900
3 Law and Justice				
Correction, Department of				
Judicial Branch				
Juvenile Corrections, Department of				
Police, Idaho State				
Total Law and Justice				
4 Natural Resources				
Environmental Quality, Department of				
Fish and Game, Department of				
Land, Board of Commissioners				
Parks and Recreation, Department of				
Water Resources, Department of				
Total Natural Resources				
5 Economic Development				
Agriculture, Department of				
Commerce, Department of				
Finance, Department of				
Industrial Commission				
Insurance, Department of				
Labor, Department of				
Public Utilities Commission				
Self-Governing Agencies				
Transportation Department, Idaho				
Total Economic Development				
6 General Government				
Administration, Department of				
Administration, Department of				
Permanent Building Fund				
Attorney General				
State Controller				
Governor, Office of the				
Legislative Branch				
Lieutenant Governor				
Revenue and Taxation, Department of				
Secretary of State				
State Treasurer				
Total General Government				
Report Total:	111,682,900	(910,000)	94,128,500	204,901,400

FY 2019 Gov Rec Endowment Adjustments

	General	Dedicated	Federal	Total
1 Education				
Public School Support	(3,276,000)	3,283,000		7,000
Agricultural Research & Extension Service				
College and Universities		347,400		347,400
Community Colleges				
Education, Office of the State Board of				
Health Education Programs				
Career Technical Education				
Idaho Public Television				
Special Programs				
Superintendent of Public Instruction				
Vocational Rehabilitation				
Total Education	(3,276,000)	3,630,400		354,400
2 Health and Human Services				
Catastrophic Health Care Program				
Health and Welfare, Department of	(375,500)	375,500		
Medicaid, Division of				
Public Health Districts				
State Independent Living Council				
Total Health and Human Services	(375,500)	375,500		
3 Law and Justice				
Correction, Department of				
Judicial Branch				
Juvenile Corrections, Department of				
Police, Idaho State				
Total Law and Justice				
4 Natural Resources				
Environmental Quality, Department of				
Fish and Game, Department of				
Land, Board of Commissioners				
Parks and Recreation, Department of				
Water Resources, Department of				
Total Natural Resources				
5 Economic Development				
Agriculture, Department of				
Commerce, Department of				
Finance, Department of				
Industrial Commission				
Insurance, Department of				
Labor, Department of				
Public Utilities Commission				
Self-Governing Agencies				
Transportation Department, Idaho				
Total Economic Development				
6 General Government				
Administration, Department of				
Administration, Department of				
Permanent Building Fund				
Attorney General				
State Controller				
Governor, Office of the				
Legislative Branch				
Lieutenant Governor				
Revenue and Taxation, Department of				
Secretary of State				
State Treasurer				
Total General Government				
Report Total:	(3,651,500)	4,005,900		354,400